

**Treasury and Resources
Comptroller of Taxes**

Cyril Le Marquand House,
P.O. Box 56, The Parade,
St. Helier, Jersey, C.I.
JE4 8PF.

Telephone (01534) 440340
Fax (01534) 789142

Please quote in reply: DC1
Your ref is:

13 April 2015

Mr J. Clyde-Smith
Chateau Clairval
La Rue de Chateau Clairval
St.Saviour
Jersey
JE2 7GX

Dear Mr. Clyde-Smith

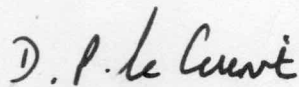
**TACT Jersey Limited ("the Company")
The Aspire Charitable Trust ("the Trust")**

Thank you for your letter of 29th March 2015.

I confirm that both the Company and the Trust are established for charitable purposes within the terms of Article 115(a) of the Income Tax (Jersey) Law 1961, with the result that their respective incomes, to the extent that they are applied for charitable purposes, are exempt from income tax.

I also confirm that in accordance with Article 48 and schedule 5 of the Goods and Services Tax (Jersey) Law 2007, the supply of any goods or services by the Company and the Trust shall be exempt from goods and services tax.

Yours sincerely,



David Le Cuirot
Comptroller of Taxes